RECORDATION NO. 145221 FILED

ALVORD AND ALVORD

ATTORNEYS AT LAW

1050 SEVENTEENTH STREET, N.W. Suite 301

SUITE 301

Washington, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

September 10, 2004

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated September 10, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Restated and Amended Equipment Lease, as supplemented, previously filed with the Commission under Recordation Number 14522.

The names and addresses of the parties to the enclosed document are:

Assignor:

Cypress Tankcar Leasing I, LLC One Sansome Street, Suite 1900

San Francisco, CA 94194

Assignee:

GATX Financial Corporation 500 West Monroe Street Chicago, IL 60601 Mr. Vernon A. Williams September 10, 2004 Page Two

A description of the railroad equipment covered by the enclosed document is:

463 tank cars bearing GATX reporting marks and road numbers and 32 covered hopper cars bearing GACX (formerly ATW) reporting marks and road numbers.

A short summary of the document to appear in the index follows:

Assignment and Assumption Agreement

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours

Robert W. Alvord

RWA/anm Enclosures

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ASSIGNMENT AND ASSUMPTION AGREEMENT

SURFACE TRANSPORTATION BOARD

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "Agreement"), dated as of September <u>/o</u>, 2004 (the "Effective Date"), between Cypress Tankcar Leasing I, LLC, a California limited liability company ("Assignor"), and GATX Financial Corporation, a Delaware corporation ("Assignee").

RECITALS

1. Pursuant to a Purchase Agreement ("Purchase Agreement"), dated September ____, 2004, the parties hereto desire to effect (a) the transfer by Assignor to Assignee all of Assignor's right, title and interest in, to and under the Operative Agreements described in Schedule 1 hereto, together with the proceeds therefrom, and (b) the assumption by Assignee of the obligations of Assignor arising from and after the date hereof contained in the Operative Agreements.

AGREEMENT

NOW, THEREFORE, the parties agree as follows:

- 1. Definitions. For purposes of this Agreement, capitalized terms used herein but not otherwise defined herein shall have the meanings given to such term in the Purchase Agreement.
- 2. Assignment. For good and valuable consideration, receipt of which is hereby acknowledged, Assignor does hereby irrevocably assign, transfer, sell and convey unto Assignee all of its right, title and interest in, to and under the Operative Agreements, together with the proceeds therefrom (the "Assigned Documents"), free and clear of all liens created by Assignor, provided, that Assignor hereby reserves and does not transfer its right, title and interest in any indemnities or liability insurance proceeds under or contemplated by the Assigned Documents in favor of the Assignor to the extent such indemnities or liability insurance proceeds were paid, accrued in favor of, relate to events occurring, or became payable to Assignor, prior to the date hereof.
- 3. Assumption. Assignee hereby assumes and agrees to be bound by all of the terms of, and agrees to undertake, all of the obligations, liabilities and duties of Assignor hereafter accruing or arising under the Assigned Documents. Assignee confirms that as of the Effective Date, it shall be deemed a party to the Assigned Documents, provided, however, that Assignee does not assume and Assignor shall remain obligated with respect to, and shall pay or perform when due, all obligations of Assignor under the Assigned Documents arising prior to the Effective Date hereof.
- 4. Further Assurances. Assignee and Assignor hereby covenant and agree to execute and to deliver from time to time such other documents and instruments and to take such further action as may be reasonably requested in order to obtain the full benefits of this Agreement and of the rights and powers herein granted.

5. Representations and Warranties of Assignor.

- 5.1 Organization; Authority. Assignor is a limited liability company duly organized, validly existing and in good standing under the laws of the State of California and has full power and authority to execute, deliver and perform this Agreement and to perform its obligations under the Assigned Documents.
- 5.2 Due Authorization, Execution and Delivery; Enforceability. The execution, delivery and performance of this Agreement and the performance by Assignor of its obligations under the Assigned Documents have been duly authorized by all necessary action on the part of Assignor; this Agreement has been duly executed and delivered by Assignor and constitutes, and upon consummation of the transactions contemplated hereby, each of the Assigned Documents will constitute, the legal, valid and binding obligation of Assignor enforceable against Assignor in accordance with its terms except as such enforcement may be limited by the effects of applicable bankruptcy, insolvency and similar laws affecting creditors' rights generally and equitable principles of general applicability.
- 5.3 No Violation. The assumption and performance by Assignor of each Assigned Document is not in violation of its Articles of Organization or of any indenture, mortgage, contract or other agreement to which Assignor is a party or by which it is bound or of any order or judgment applicable to Assignor or any law, government rule or regulation of the United States or any state thereof applicable to its business generally and does not require the consent or approval of, or the giving of notice to, the registration with or the taking of any other action in respect of any governmental authority.
- 5.4 No Litigation. There is no litigation or proceeding pending or, to Assignor's knowledge, threatened against Assignor which would prohibit or materially frustrate the consummation by Assignor of the transactions contemplated by the Assigned Documents.
- 6. Representations and Warranties of Assignee. Assignee hereby represents and warrants as of the date of this Agreement that:
- 6.1 *Incorporation; Authority.* Assignee is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Delaware and has full corporate power and authority to execute, deliver and perform this Agreement.
- 6.2 Due Authorization, Execution and Delivery; Enforceability. The execution, delivery and performance of this Agreement have been duly authorized by all necessary corporate action on the part of Assignee; this Agreement has been duly executed and delivered by Assignee and constitutes the legal, valid and binding obligation of Assignee enforceable against Assignee in accordance with its terms except as such enforcement may be limited by the effects of applicable bankruptcy, insolvency and similar laws affecting creditors' rights generally and equitable principles of general applicability.

- 6.3 No Violation. The assumption and performance by Assignee of each Assigned Document is not in violation of its Articles of Incorporation or bylaws or of any indenture, mortgage, contract or other agreement to which Assignee is a party or by which it is bound or of any order or judgment applicable to Assignee or any law, government rule or regulation of the United States or any state thereof applicable to its business generally and does not require the consent or approval of, or the giving of notice to, the registration with or the taking of any other action in respect of any governmental authority.
- 6.4 *No Litigation*. There is no litigation or proceeding pending or, to Assignee's knowledge, threatened against Assignee which would prohibit or materially frustrate the consummation by Assignee of the transactions contemplated by the Assigned Documents.
- 7. Governing Law. The terms of this Agreement and all rights and obligations hereunder shall be governed by the law of the State of Illinois applicable to contracts executed and delivered, and to be fully performed in the State of Illinois, with regard to its principles of conflicts of law which would cause the laws of another jurisdiction to apply.
- 8. Counterparts. This Agreement may be executed by the parties hereto in separate counterparts (or upon separate signature pages bound together into one or more counterparts), each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument. This Agreement shall become effective as of the Effective Date.

//Signatures appear on the following page//

IN WITNESS WHEREOF, the parties hereto have executed this Assignment and Assumption Agreement as of the Effective Date.

ASSIGNEE:

GATX FINANCIAL CORPORATION

By: Uff fiv V

Name: Clifford Porzenheim

Title: Senior Vice President, Rail Division

ASSIGNOR:

CYPRESS TANKCAR LEASING I, LLC

By: CYPRESS EQUIPMENT MANAGEMENT

CORPORATION II, Manager

By: Name: Stephen R. Harwood

Title: President

[Signature Page to Assignment and Assumption Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Assignment and Assumption Agreement as of the Effective Date.

| ASSIGNEE: | GATX FINANCIAL CORPORATION | |
|-----------|--|--|
| | By: Name: Title: | |
| ASSIGNOR: | CYPRESS TANKCAR LEASING I, LLC | |
| | By: CYPRESS EQUIPMENT MANAGEMENT CORPORATION II, Manager | |
| | By: | |
| | Name: Stephen R. Harwood | |
| | Title: President | |

[Signature Page to Assignment and Assumption Agreement]

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| STATE OF CALIFORNIA |)) ss. |
| COUNTY OF SAN FRANCISCO |) |
| Notary Public in and for the State of personally known to me, (or proved whose name is subscribed to the with | ember, 2004, before me |
| WITNESS my hand and offic | cial seal. |
| | NOTARY PUBLIC |
| My commission expires: | · |

| STATE OF) | |
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| My commission expires: | |
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| STATE OF CALIFORNIA) ss. COUNTY OF SAN FRANCISCO) On this 974 day of September, 2004, 1 Notary Public in and for the State of California, personally known to me, (or proved to me on the whose name is subscribed to the within instrument same in his authorized capacity, and that by his entity upon behalf of which the person acted, executively upon behalf of which the person acted, executively upon behalf of which the person acted. | basis of satisfactory evidence) to be the person t, and acknowledged to me that he executed the signature on the instrument the person, or the |
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| My commission expires: <u>Jule 9,200</u> 7 | Commission # 1417335 Notary Public - California San Francisco County My Comm. Expires Jun 9, 2007 |

SCHEDULE 1 TO THE ASSIGNMENT AND ASSUMPTION AGREEMENT

OPERATIVE AGREEMENTS

- 1. Participation Agreement, dated as of December 20, 1984, among GATX Financial Corporation, FINOVA Capital Corporation, as successor owner to The Bank of New York, The Bank of New York (successor to Mercantile-Safe Deposit and Operative Company) and Connecticut General Life Insurance Company and Principal Mutual Life Insurance Company (formerly known as Bankers Life Company).*
- 2. Restated and Amended Equipment Lease, dated as of December 20, 1984, between GATX Financial Corporation ("Lessee") and FINOVA Capital Corporation, as successor lessor to The Bank of New York, as recorded with the ICC on December 28, 1984 and assigned Recordation No. 14522; Lease Supplement No. 1, dated as of November 1, 1985, between FINOVA Capital Corporation, as successor lessor, and GATX Financial Corporation, as recorded on February 11, 1986 and assigned Recordation No. 14522-A; Lease Supplement No. 2, dated as of November 15, 1987 between FINOVA Capital Corporation, as successor lessor and GATX Financial Corporation as successor lessee, as recorded on January 19, 1988 and assigned Recordation No. 14522-B; and Certificate of Acceptance under Equipment Lease, dated December 28, 1985, executed by GATX Financial Corporation (as amended, the "Lease"). *
- Tax Indemnity Agreement, dated as of December 20, 1984 between GATX Financial Corporation and FINOVA Capital Corporation, as successor lessor to The Bank of New York.*
- 4. Restated Assignment of Warranties, dated as of December 20, 1984, between FINOVA Capital Corporation, as successor lessor to The Bank of New York, and GATX Financial Corporation. *
- 5. Bill of Sale dated December 28, 1984 by GATX Financial Corporation in favor of The Bank of New York.
- 6. Notice of Assignment of Lease from The Bank of New York to GATX Financial Corporation and Acknowledgment of Notice of Assignment by Lessee dated December 28, 1984 by The Bank of New York (successor to Mercantile-Safe Deposit and Operative Company) and GATX Financial Corporation.
- 7. LTK Engineering's Estimate of Fair Market Value of Twenty-Three (23) DOT 105J100 Tank Cars and Four Hundred and Twenty-Four (424) DOT 111A100 Tank Cars and Forty-Nine (49) L.O. Air Slide Cars on behalf of The Bank of New York.
- 8. Notice of Assignment and Consent Agreement, among BNY Capital Resources Corporation, FINOVA Capital Corporation, GATX Financial Corporation, The Bank of New York (successor to Mercantile-Safe Deposit and Operative Company), and Connecticut General Life Insurance Company and Principal Mutual Life Insurance Company (formerly known as Bankers Life Company) dated June 23, 1997.

 Letter Agreement dated June 28, 2004 between Lessee and Cypress Tankcar Leasing I, LLC regarding extension of Lessee's options under the Lease.

^{*} To be assigned to Purchaser on the Closing Date

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 9/16/04

Robert W. Alvord

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